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FINANCIAL DEPARTMENT.

NOTIFICATION.

SEPARATE REVENUE—STAMPS.

Simla, the 11th April 1879.

No. 62.—In exercise of the powers conferred by sections nine, fifteen, seventeen, thirty-two, fifty-one, and fifty-six of the Indian Stamp Act, 1879, the Hon'ble the President in Council is pleased to make the following Rules :—

(*A*).—*Preliminary.*

1. These Rules shall come into force throughout British India on the 15th of April 1879, and on and from that day the Notifications noted on the margin shall be cancelled.

No. 3908, dated 19th June 1874.
No. 1510, dated 14th March 1871.
No. 2623, dated 1st September 1876.
No. 1395, dated 21st March 1879.

2. All words and expressions used in these Rules and defined in the Indian Stamp Act, 1879, shall be deemed to have the meaning attached to them respectively by the said Act.

3. There shall be three kinds of stamps for indicating the payment of duty on instruments under the Indian Stamp Act, 1879, namely—

(1) Impressed stamps—that is to say, sheets of paper bearing the impression of stamps of different values engraved thereon and sold to the public for use by them in accordance with these Rules.

(2) Adhesive stamps sold to the public for use by them in the case of instruments mentioned in section ten of the said Act.

(3) Stamped labels—to be affixed only by Government officers in the manner hereinafter prescribed.

(*B*).—*Of Impressed Stamps.*

4. All instruments chargeable with duty, except hundís, may be written on impressed stamps, and except as provided by section ten of the said Act and by these Rules, shall be so written.

5. When any instrument is to be written on an impressed stamp, if the amount of duty with which such instrument is chargeable does not exceed five hundred rupees, a single impressed stamp shall be used, unless—

where the application for the required stamp is made at a treasury, the officer in charge of such treasury, or,

where such application is made to a stamp-vendor, the vendor,

certifies that he is unable to furnish a single stamp of the required amount.

When the amount of duty chargeable in respect of any instrument exceeds five hundred rupees, or a treasury-officer or stamp-vendor has certified that he is unable to furnish a single stamp of the value required, the number of stamps used for indicating the payment of duty shall not exceed the number which the treasury-officer or the stamp-vendor certifies in either case to be the smallest number which he can furnish so as to make up the required amount :

Provided that no certificate made by a stamp-vendor under this Rule shall be of any effect when there is at the date of the certificate a public treasury at which stamps are kept for sale situate within two miles from the place where such vendor sells stamps.

When under this Rule two or more impressed stamps are used to make up the amount of duty chargeable in respect of any instrument, a portion of such instrument shall be written on each stamp so used.

(C).—Of Stamped Labels.

6. Stamped labels may be affixed to the following instruments, namely—
(1) Administration-bonds :
(2) Affidavits :
(3) Appointments made in execution of a power :
(4) Articles of Association of a Company :
(5) Articles of clerkship :
(6) Bills of lading :
(7) Charter-parties :
(8) Declarations of trust :
(9) Instruments evidencing an agreement to secure the repayment of a loan made upon the deposit of title-deeds or other valuable security, or upon the hypothecation of moveable property :
(10) Memoranda of Association of Companies :
(11) Notes of protest :
(12) Petitions for leave to file specification of an invention, &c. :
(13) Policies of insurance ;
(14) Revocations of trust :
and the following—when written in the English language—
(15) Agreements or memoranda of agreements which, in the opinion of the officer empowered to affix the stamp, cannot conveniently be written on impressed stamps :
(16) Awards :
(17) Bills of exchange payable otherwise than on demand and drawn in British India :
(18) Bonds :
(19) Composition-deeds :
(20) Conveyances :
(21) Instruments imposing a further charge on mortgaged property :
(22) Instruments of apprenticeship :
(23) Instruments of co-partnership :
(24) Instruments of dissolution of partnership :
(25) Instruments of exchange :
(26) Leases :
(27) Letters of license :
(28) Mortgage-deeds :
(29) Reconveyances of mortgaged property :
(30) Releases :
(31) Settlements :
(32) Transfers of the description mentioned in No. 60 of the First Schedule of the said Act.

7. The following officers are empowered to affix stamped labels to the instruments mentioned in Rule six, namely—

(*a*) the Collectors of Calcutta and Karachi ;
(*b*) the Superintendents of Stamps at Calcutta, Madras, Bombay, Rangoon, Maulmain and Akyab;
(*c*) the Commissioner of Stamps, North-Western Provinces ;
(*d*) the Superintendent of Stamps, Panjab ; and
(*e*) the Superintendent of Stamps (Political Resident), Aden.

8. Every such officer shall, upon any instrument mentioned in Rule six being brought to him before it is executed, and application being made to him for that purpose, affix thereto a stamped label of such value as the applicant may desire and pay for, and deface such label by means of a stamping-machine before returning the instrument to the applicant.

When the value of the stamp amounts to twenty rupees or upwards, such officer shall, besides so defacing the label, attach his usual signature to the instrument immediately under the label.

9. Hundís other than hundís which can be stamped with an adhesive stamp under section ten of the said Act shall be written on paper supplied for sale by the Government and to which stamped labels have been affixed by one of the officers mentioned in Rule seven, clause (*b*), and defaced by him in manner provided by Rule eight.

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10. Every sheet of such paper shall be of a size not less than $8\frac{5}{8} \times 5\frac{1}{2}$ inches, and no plain paper shall be joined to it.

11. The payment of duty on instruments (other than Bills of Exchange, Cheques and Promissory Notes) executed out of British India and requiring to be stamped after their receipt in British India shall be indicated only by stamped labels.

When any such instrument is brought to the Collector under section seventeen of the said Act, the Collector shall send the instrument to one of the officers mentioned in Rule seven, stating the amount of duty paid in respect of such instrument; and such officer shall stamp the instrument in the manner prescribed by Rule eight and return the same to the Collector for delivery to the person by whom it was produced.

(D).—Miscellaneous.

12. When it is necessary under section fifteen of the said Act to denote upon one instrument the payment of duty in respect of another, such payment shall be denoted by an endorsement under the hand of the Collector on the former instrument.

13. Every payment made under section thirty of the said Act shall be made in cash.

14. The Collector shall require every person claiming a refund or renewal under Chapter VI of the said Act, or his duly authorized agent, to make an oral deposition on oath, or to put in an affidavit, setting forth the circumstances under which the claim has arisen. The Collector may also, if he thinks fit, call for the evidence of witnesses in support of the statement set forth in the deposition or affidavit of the claimant or his agent.

R. B. CHAPMAN,
Secy. to the Govt. of India.

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